



THE ATTORNEY GENERAL OF TEXAS

AUSTIN, TEXAS 78711

JOHN L. HILL
ATTORNEY GENERAL

January 15, 1974

Mr. Robert S. Calvert
Comptroller of Public Accounts
Austin, Texas 78701

Open Records Decision No. 17

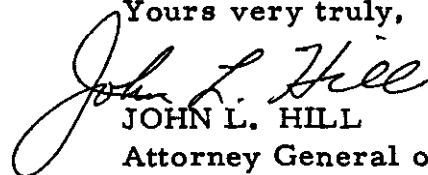
Dear Mr. Calvert:

Your department has been requested to furnish the following information concerning an individual and his business: "the name, place of business and the name of the city to which local sales and use taxes are credited, if any, for the such named persons, with respect to their reporting or paying of sales and use taxes under the Limited Sales, Excise and Use Tax Act." It was also requested that you furnish the amount of gross sales reported by the two from July 1, 1968, until the present time. Pursuant to § 7(a) of Article 6252-17a, Vernon's Texas Civil Statutes, the Open Records Act, you have asked our decision as to the disclosability of this information.

The name, place of business, and name of the city to which local sales and use taxes are credited is specifically listed by the Legislature in Section 6(a)(6) of the Act as an example of "public information". See Opinion H-90 and Open Records Decision No. 3. That information, therefore, is disclosable under the Act.

The amount of gross sales indicated on a sales and use tax return is made confidential information by Article 20.11(G) Taxation-General, V. T. C. S. Therefore it is not made disclosable public information under the Act. See § 3(a)(10) and 3(a)(1), Article 6252-17a, V. T. C. S.

Yours very truly,



JOHN L. HILL
Attorney General of Texas

Mr. Robert S. Calvert, page 2

APPROVED:



C. J. CARL, Staff Legislative Assistant



DAVID M. KENDALL, Chairman
Opinion Committee